

EXHIBIT B

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March 22, 2007

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RECEIVED

MAR 22 2007

ROBERT K. PEARCE

Re: *Sara S. Echevarria v. U-HAUL International, Inc., et al.*
United States District Court, District of Delaware, No. 05-284 GMS
MS&L File No. 06-0227

Dear Bob:

Thank you for your March 21 letter requesting a copy of the Release/Settlement Agreement between my client and Nationwide. As we discussed, and as you correctly state in your letter, the Release/Settlement Agreement has not yet been provided to me by Nationwide. The Agreement between my client and Nationwide as to the amount of the settlement is confidential. You are taking the position that Mr. Mayfield is entitled to a set off of the amount paid by Nationwide. I disagree. The release will not be a joint tortfeasor release because Nationwide and your client are not joint tortfeasors. I believe the collateral source rule applies and prevents your client from benefiting from my client's decision to buy insurance coverage to protect herself from an underinsured motorist. There are a number of Delaware Supreme Court decisions and at least one Third Circuit decision which I believe support application of the collateral source rule to this case. A sampling of the case law includes the following cases: *Saienni v. Anderson*, Del.Supr., 669 A.2d 23 (1995); *Burke v. Elliott*, 606 F.2d 375 (3d. Cir. 1979); *Thornton v. Carroll*, 490 F.Supp. 455 (D.Del. 1980); *Yarrington v. Thornburg*, Del. Supr., 205 A.2d 1 (1964); *Turner v. Lipschultz*, Del.Supr., 619 A.2d 912 (1992); *Adams v. Delmarva Power & Light*, Del.Supr., 575 A.2d 1103 (1990); *State Farm v. Nalbone*, Del.Supr., 569 A.2d 71 (1989).

Very truly yours,



Roger D. Landon

RDL/dmw

Cc: Frank Lococo, Esq.
Robert Leoni, Esq.
Ms. Sara Echevarria